

Article 30.

General Provisions.

§ 105-394. Immaterial irregularities.

Immaterial irregularities in the listing, appraisal, or assessment of property for taxation or in the levy or collection of the property tax or in any other proceeding or requirement of this Subchapter shall not invalidate the tax imposed upon any property or any process of listing, appraisal, assessment, levy, collection, or any other proceeding under this Subchapter.

The following are examples of immaterial irregularities:

- (1) The failure of list takers, tax supervisors, or members of boards of equalization and review to take and subscribe the oaths required of them.
- (2) The failure to sign the affirmation required on the abstract.
- (3) The failure to list, appraise, or assess any property for taxation or to levy any tax within the time prescribed by law.
- (4) The failure of the board of equalization and review to meet or to adjourn within the time prescribed by law or to give any required notice of its meetings and adjournment.
- (5) Any defect in the description upon any abstract, tax receipt, tax record, notice, advertisement, or other document, of real or personal property, if the description be sufficient to enable the tax collector or any person interested to determine what property is meant by the description. (In such cases the tax supervisor or tax collector may correct the description on the documents bearing the defective description, and the correct description shall be used in any documents later issued in tax foreclosure proceedings authorized by this Subchapter.)
- (6) The failure of the collector to advertise any tax lien.
- (7) Repealed by Session Laws 1983, c. 808, s. 11.
- (8) Any irregularity or informality in the order or manner in which tax liens on real property are offered for sale.
- (9) The failure to make or serve any notice mentioned in this Subchapter.
- (10) The omission of a dollar mark or other designation descriptive of the value of figures upon any document required by this Subchapter.
- (11) Any other immaterial informality, omission, or defect on the part of any person in any proceeding or requirement of this Subchapter. (1939, c. 310, s. 1715; 1965, c. 192, ss. 1, 2; 1971, c. 806, s. 1; 1983, c. 808, ss. 10, 11.)

§ 105-395. Application and effective date of Subchapter.

(a) The provisions of G.S. 105-333 through 105-344 (being Article 23 in this Subchapter) shall first be applicable to public service company property to be listed or reported for taxation as of January 1, 1972. Unless otherwise specifically provided herein, all other provisions of this Machinery Act (being Subchapter II of Chapter 105 of the General Statutes) shall become effective July 1, 1971, and shall apply to all taxes due and uncollected as of that date as well as to those that shall become due thereafter.

(b) Repealed by Session Laws 1998-98, s. 27.

(c) It is the intent of the General Assembly to make the provisions of this Subchapter uniformly applicable throughout the State, and to assure this objective all laws and clauses of laws, including private and local acts, other than local acts relating to the selection of tax collectors, in conflict with this Subchapter are repealed effective July 1, 1971. As used in this section, the term

"local acts" means any acts of the General Assembly that apply to one or more counties by name, to one or more municipalities by name, or to all municipalities within one or more named counties. (1971, c. 806, s. 1; 1993, c. 485, s. 19; 1998-98, s. 27.)

§ 105-395.1. (Effective for taxes imposed for taxable years beginning before July 1, 2017) Applicable date when due date falls on weekend or holiday.

When the last day for doing an act required or permitted by this Subchapter falls on a Saturday, Sunday, or holiday, the act is considered to be done within the prescribed time limit if it is done on the next business day. (1987, c. 777, s. 5.)

§ 105-395.1. (Effective for taxes imposed for taxable years beginning on or after July 1, 2017) Applicable date when due date falls on weekend, holiday, or closure date.

When the last day for doing an act required or permitted by this Subchapter falls on a day listed in this section, the act is considered to be done within the prescribed time limit if it is done on the next business day. This section applies to the following days:

- (1) A Saturday or Sunday.
- (2) A holiday.
- (3) A day for which all of the following conditions are met in the taxing entity:
 - a. The tax office is closed.
 - b. The taxpayer certifies in writing that the United States Postal Service did not provide service to the taxpayer's address.
 - c. A disaster declaration is declared pursuant to G.S. 166A-19.21 or G.S. 166A-19.22. (1987, c. 777, s. 5; 2018-5, s. 38.9(a); 2018-76, s. 9.5.)

§§ 105-396 through 105-398: Repealed by Session Laws 1971, c. 806, s. 1.

SUBCHAPTER III. COLLECTION OF TAXES.

Former Article 30.

General Provisions.

§§ 105-399 through 105-403: Repealed by Session Laws 1971, c. 806, s. 3.

§ 105-404: Transferred to G.S. 105-32 by Session Laws 1971, c. 806, s. 2.

§ 105-405: Repealed by Session Laws 1963, c. 548.

§§ 105-405.1 through 105-406: Repealed by Session Laws 1971, c. 806, s. 3.

§ 105-407: Transferred to G.S. 105-267.1 by Session Laws 1971, c. 806, s. 2.